

## METHOD AND SYSTEM FOR CONVERTING DIGITAL SAMPLES TO AN ANALOG SIGNAL

### ABSTRACT OF THE DISCLOSURE

Provided is a system and method for converting digital data audio data audio data that has a predetermined input sample rate, into an analog data signal. A system includes a digital to analog converter (DAC) including a digital processing portion configured to receive as an input the digital audio data and timing information, the timing information being representative of a time base of the input sample rate. The digital processing portion is similarly configured to digitally process the digital audio data and the timing information to produce serialized output data. The DAC also includes an analog processing portion configured to convert serialized data to an analog format. The digital processing portion operates in accordance with at least one clock having a corresponding clock rate wherein the corresponding clock rate is unrelated to the input sample rate.